

Emily and Victor Howard are married taxpayers with four children. Their filing status is Married Filing Jointly for 2005 using Form 1040A. All of their children are qualifying for purposes of the child tax credit. Their adjusted gross income from line 22 of Form 1040A is \$31,467, and their tax from line 28 is \$226. Based on the facts given, complete the Howards' Child Tax Credit Worksheet to figure the amount of their credit.

Child Tax Credit Worksheet—Line 33

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2004 and meet the other requirements listed on page 36.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 on page 36. Instead, use Pub. 972.

1. Number of qualifying children: _____ × \$1,000. Enter the result.

1

2. Enter the amount from Form 1040A, line 28.

2

3. Add the amounts from Form 1040A:

Line 29 _____

Line 30 + _____

Line 31 + _____

Line 32 + _____

Enter the total.

3

4. Are the amounts on lines 2 and 3 the same?

☐ Yes.



You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

☐ No.

Subtract line 3 from line 2.

4

5. Is the amount on line 1 more than the amount on line 4?

☐ Yes.

Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

☐ No.

Enter the amount from line 1.

5

Enter this amount on Form 1040A, line 33.



You may be able to take the **additional child tax credit** on Form 1040A, line 42, if you answered “Yes” on line 4 or line 5 above.

- First, complete your Form 1040A through line 41a.
- Then, use Form 8812 to figure any additional child tax credit.

